

General Fund Sales and Use Tax Exemptions Taxed Under HB 1776

Goods	Estimated cost of current SUT exemption, 2012-13	Partial Exemption Remaining
Airline Catering	\$600,000	
Bad Debts	\$2,300,000	
Candy and Gum	\$92,200,000	
Caskets and Burial Vaults	\$15,800,000	
Clothing and Footwear	\$785,200,000	Purchases less than \$50
Direct Mail Advertising	\$4,600,000	
Charges for Returnable Containers	\$8,400,000	
Coin-Operated Food and Beverage Vending Machines	\$1,800,000	
Construction of Memorials	\$100,000	
Food	\$1,257,400,000	Items on WIC list
Gratuities	\$73,000,000	
Horses	\$3,100,000	
Hotel-Permanent Resident	\$500,000	
Investment of Metal Bullion and Investment Coins	\$8,000,000	
Liquor or Malt Beverages	\$141,400,000	
Magazines	\$10,000,000	
Newspapers	\$22,200,000	
Non-Prescription Drugs	\$106,500,000	
Storage	\$110,100,000	
Textbooks	\$27,900,000	
Uniform Commercial Code Filing Fees	\$1,900,000	
Services		
Services	Estimated cost of current SUT exemption, 2012-13	Partial Exemption Remaining
Accounting, auditing, bookkeeping	\$260,500,000	Business to Business
Administrative	\$438,300,000	Business to Business
Advertising and Public Relations	\$677,500,000	Business to Business
All other professional and technical services	\$156,000,000	Business to Business
Amusement and Recreation Industries	\$139,900,000	Business to Business
Architectural	\$222,800,000	Business to Business
Basic Television	\$194,100,000	
Diet, dating, tanning		
Dry Cleaning and Laundry	\$39,100,000	
Engineering		Business to Business
Funeral Parlors, Crematories and Death Care Services	\$50,700,000	
Hair and Nails		
Parks and Campgrounds	\$60,500,000	
Pilots fees		
Sports Admissions	\$113,600,000	
Transit and Ground Transportation	\$46,200,000	
Tours, museums, movies, amusement parks	\$23,600,000	
Veterinary	\$45,500,000	Business to Business
Waste management and remediation services	\$121,700,000	Business to Business
Estimate Total from Items at 6% SUT Tax Rate	\$5,263,000,000	

Sources: HB 1776, Governor's Executive Budget, www.budget.state.pa.us

Prepared by the Commonwealth Foundation, www.CommonwealthFoundation.org